App. F. IX-4

193 1.

File No. 250 31

Previous References

Serial Nos. 102

Later References

General and Revenue Secretariat.

Serial Nos. 102

Part B for April 1932

SUBJECT.

Various instructions in the matter of creation of the Trustees of the Act. Disinvestment of the Agriculture [illegible] attached to the Ad[illegible] College, Mysore, to a separate fund, viz. the Pharmacy Fund.

To The M C & Comptroller No 1572-73 D/ 28/29 April 1932

Pharmacy Act Section of the Act Drugs Enquiry Directorate, the Crediting of the [illegible] of the [illegible] to the Pha

Serial No.

Letter no C 654/31-32 of 4th April 1932 from the Municipal Commissioner requesting that the Comptroller for reasons set forth therein may be instructed to restore the profits earned by the Ayurvedic Pharmacy Mysore to the Trust Fund and adopt the amount opening balance.

Letter no C 654 of 14/4/32 from the Municipal Commissioner forwarding copy of letter of 5/4/32 received from the Vice President of the College Committee and requesting early orders in the matter of restoring the profits earned by the Pharmacy.

1) The rent collections referred to in P.4-a have been separately stated. As per order of 16/8/30 - Extract from the Monthly Volume is printed for ready reference - (Page 7)

A Stamp copy of Govt no 1182-3/Misc 15-29-2 of 14/11/30 is printed -

4-5 Govt 2) Govt orders on the Comptr may be consulted Secy.

3) If approved the Comptr may be consulted.

18/4/32

Fin Secy)

4) Please see the last para of the letter of 4th inst of the Municipal Commissioner. Have we got the report for 1929-30? How were the transactions, what you state?

1681/18/4

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—15-8-31

5) Immr ai file 68-30 86 1d 2 Containg the report on the working of the Pharmacy section during 1929-30 is submitted for perusal.

Sd. 22/4/32

Immr ai file no 102-3186 1d 2 relating to the recording of the report of the working of the Sections during 1930-31 is also put up for favourable perusal etc.

Sd. Illegible
22/4/32

Fit Secy)

Sd
25/4/32

OFFICE OF THE
6607

6 The Ld Cs proposal vide last sentence in the Para may be sanctioned.

1st Member) Sd 25/4/32

7 Yes: All this action on the part of the Compiler is quite unwarranted. Chiefs must respect sanctions

Sd
27.4.32

8 Today

Sd
27/4/32

9 Papers put up for Consideration

Sd
28/4/32

Fit Secy)

Sd
28/4/32

10 Issue at once

Commenced 28/4 Sd 4/32

R. cent 2218
Draft & issue slips
28/4

Serial No.	
2	Epno 1572-73/Jmg 250-31-2 dated 26/29th April 1932 advising of the proposal of the Jmg Govt Council and requesting the Comptroller to issue instructions to the Dy. Registrar, Deptt. Hyde, to the Comptroller for revising the Pharmacy Fund balance in the Imperial Bank of India, and observing that the adjustment made by the Comptroller is quite unwarranted and that Audit should respect sanctions.

Letter No AII 699 dated the 18th May 1932 from the Comptroller intimating that necessary instructions have been issued to the Imperial Bank of India to credit the surplus profits relating to the transactions of the A & D College Pharmacy Fund to the Fund itself.

Submitted for perusal, and orders if any.

S.C. 1/6/32

Fri Sunny

13 for perusal - no further action seems necessary. 2/6/1.

OFFICE OF THE FIRST MEMBER INCIL JUNE 1932 No 7996

8854

Note—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

182 Member

File No. of 193 General and Re Secretariat

No. C 654 Genl. 2
31 32

Muz 250-31-1. *Bangalore,...*

FROM

S. P. RAJAGOPALACHARI, ESQ., B.A., B.L.,
Muzrai Commissioner in Mysore.

5/4/32

To

Rajasevaparayana
B. Srinivasa Iyengar, Esq., B.A., B.L.,

Secretary to Government of His Highness
the Maharaja of Mysore,
Financial *Department.*

SIR,

Adverting to Government Order No.558-9/Muz.68-30-2 dated 16th August 1930 sanctioning the continuance of the Ayurvedic Pharmacy attached to the Ayurvedic and Unani College, Mysore as a permanent adjunct to the college with an independent account of its own, I have the honor to --- state that the transactions of the pharmacy for the year 1930-31 ended, as per the balance-sheet of the Fund, in a net profit of Rs.1597-14-10 out of which Rs.905-5-7 was in cash and the balance of Rs.692-9-3 in the shape of prepared medicines and raw drugs. As such the accounts of the pharmacy for 1931-32 ought to have opened with a balance of Rs.1597-14-10. But the Comptroller to Government has in his letter No.A II 300 dated -- 4th November 1931 to the Deputy Commissioner Treasury Department, Mysore (vide copy enclosed) directed that the balance for the year may be taken as minus -692-9-3 by debiting the profits of the year to the fund and crediting the same to "Medical Miscellaneous". This is in contravention of the Government order No.1103-5/ Muz.15-29-2 dated 10th December 1929, which (he) contemplates that the surplus profit earned by the sale of the Pharmacy should be credited to the fund itself so that it may be in a position to eventually stand independently.

2. The above facts were pointed out to the Comptroller and he was requested to issue necessary instructions to the Treasury to show the correct balance. In reply he has stated that as the pharmacy is a quasi commercial institution, the profits or losses may from its working nee adjustment periodically and that the Rs.1000/- will be drawn and credited to the fund at the beginning of each year as [illegible]

by the adjustment at the close of the year with the profit or loss [illegible] of the transactions of the year. This attitude of the Comptroller [illegible] year, object with which the Pharmacy and [illegible] were served. It was just to prevent the periodical [illegible] that a separate fund was established. The over-action of the Comptroller has resulted in [illegible] Rs.7--9 only, instead of Rs.1080 as ordered in the Government [illegible] 1920 from the Hospital funds to the Pharmacy fund this [illegible] 2-9-3.

[illegible] the Vice-President of the College in his [illegible] 25 [illegible] a copy of which is enclosed for [illegible] the Pharmacy [illegible] this year and deprived the patients [illegible] automatic Depot [illegible] to [illegible]. [illegible] I request [illegible] the profits earned by [illegible] as a [illegible] balance.

I have the honor to be,

Sir,

Your most obedient servant,

for Surgeon Commissioner,
Absent from Head Quarters

Letter No.762 dated 24/25th February 1931 from the Vice-President, Ayurvedic and Unani College Committee Mysore to the Muzrai Commissioner in Mysore.

Referring to your letter No.C.654/51-32 dated 16/22nd February 1932, I have the honor to state that the case of the Pharmacy is altogether different from the analogy of a commercial institution as assumed by the Comptroller. It was with the sole object of supplementing the annual grant of Rs.1,080/- by the profits earned from year to year and of thus preparing more medicines for the --- public than from Rs.1,080/- per annum that the Scheme was sanctioned This has been clearly stated in item 2 of the last para of my note regarding the scheme appended to G.O.No.1182-3/Muz.15-29-2 dated -- 10/14th December 1929, which has been approved by the Government. It was just to prevent the periodical appropriation of the profits as general revenue that a separate fund was constituted. I may therefore be permitted to use with all respect that the action of the Comptroller in appropriating the funds as general revenue was unauthorised.

Government Order No.1182-3/Muz.15-29-2 dated the 10/14th --- December 1929 states "accordingly the Hospital grant of Rs. 0/- per mensem which is now being paid for medicines to the Ayurvedic --- Dispensary by the Government and the local bodies which amounts Rs. 90 x 12) = 1080/- per annum may be transferred to the disposal --- account at the beginning of each year." What the Comptroller has done in fact is not to add Rs.1080/- to the fund at the beginning of this year as directed in the Government Order, but to appropriate all the amounts in the Fund against the intention of the Government order, and add to the fund only Rs.307-6-9 for this year instead of Rs.1080/- sanctioned in the Government order and also sanctioned in the Budget.

I may be permitted once again to request that Government may kindly be moved to set aside the action of the Comptroller as it has not only ~~xxi~~ crippled the sanctioned and authorised resources of the Fund for this year and thus deprived ~~xxx~~ patients of its benefits would introduce an automatic depletion of the Fund to the extent of profits earned. The grant of Rs.1,080/- sanctioned for this year is quite adequate if the unauthorised appropriation of the Pharmacy Fund

Dna 1179 9

OFFICE OF THE MUZRAI COMMISSIONER
IN MYSORE,

Bangalore, 14th April 193 ?.

14

FROM

S. P. RAJAGOPALACHARI, ESQ., B.A., B.L.,
Muzrai Commissioner in Mysore.

To

Rajasevasakta Rao
M. B. Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to Government of His Highness
the Maharaja of Mysore,
Revenue
Department.

Survey of Pharmacy with a view to opening of more shops.

SIR,

In continuation of my letter No. 64/71-3 dated 5th April 1932 on the above subject, I have the honour to send herewith a copy of my letter No. 0.792 dated 5th April 1932 addressed to the Vice President of the College Council in which I have set out in detail the reasons why therein early orders of Government may kindly be obtained in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

SP Rajagopal

Muzrai Commissioner.

18

D.C.letter No.792 dated 5th April 1932 from the Vice President, Ayurvedic and Unani College Mysore to the Huzrai Commissioner in Mysore

---

I write to invite reference to my official letter No.762 dated 24/25th February 1932 regarding the unauthorised appropriation of the profits of the Ayurvedic Pharmacy Fund, and request you to kindly obtain early orders of Government to set aside the action of the Comptroller as it has become increasingly difficult to meet the demands of the public, unless the profits of the Pharmacy are restored to it. There is complaint about inadequacy of medicines due to the Conversion of a large plus balance in the account to a minus balance by the Comptroller and appropriation of the profits and of a part of the current year's grant also.

Favour of an early reply is requested.

"Copy"

For Huzrai Commissioner.

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read:—

Letter No.C.654/31-32 dated the 4th April 1932 from the Muzrai Commissioner reporting that the transactions of the Pharmacy for the year 1930-31 ended in a net profit of Rs.1597-14-10, out of which Rs.905-5-7 was in cash and Rs.692-9-3 in the shape of prepared medicines and raw drugs, that the accounts of the Pharmacy for 1931-32 ought ot have therefore opened with a balance of Rs.1597-14-10, but that the Comptroller has instructed the Deputy Commissioner, Treasury Department, Mysore District, to take the balance for the year as minus 692-9-3 by crediting the profits to General Revenues as Miscellaneous Receipts, under the ~~Mxd~~ Head Medical, in contravention of G.O.No.1182-3/Muz. 15-29-2 dated 10th/14th December 1929 which contemplates that the surplus profits earned by the transactions of the Pharmacy should be credited to the fund itself so that it may be in a position eventually to be self supporting, and requesting that the Comptroller may be instructed to restore the profits earned by the Pharmacy to the fund.

Order No. 15 72-73/Muz 250-31-2

Dated, Bangalore, 28th April 1932.
29/4

The Muzrai Commissioner's proposals is approved. The ~~xxxxxxxxxxxxxxxxxxxx~~ Comptroller is requested to issue immediate instructions for raising the Pharmacy Fund ~~xxx~~ balance in the Mysore District Treasury.

Government observe that the adjustment made by the Comptroller is quite unwarranted. Audit should respect sanctions.

For Financial Secretary to Government.

To

The Muzrai Commissioner in Mysore.
The Comptroller to Government through Financial Sectt.,

AG
AG
3/5

SUBJECT .....

.....

.....

Diary No. of letter replied to ....1179.....

Section Imz 22a.

File No. 250-31

Serial No. 2

General and Revenue Secretariat

(Imz 22a)

the *193* .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue ....29-4-.... 1932.

H

Signed by Sd/- B. Venkatachar

Read— G.O.No. 1162-3/Imz 15-29-2 dated the 10th/14th Dec'r 1929 sanctioning tentatively a scheme for the development of the Pharmacy section of the C.A.V. College, Mysore, and ~~directing~~ calling for ~~the~~ a report ~~thereon to be submitted to~~ Government on the 15th July 1930 as to how the scheme is working during the year 1929-30.

Order thereon.—No.

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette, English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette, Kannada Part ?

2 March 16th
1932 acc ding
to ~~the~~

to the ~~Sec~~ree
of the Ph ey ~~Sir~~
ief the A & N
to in the Sec
ary a
to the Prob
d). 4 Pmo 699 701 / 102-31-2
dated the ~~11th~~ th N
1931 ~~the~~ pe ding
ference of the
Comm-e he List of Enclosure.

the Offer
section
that the worked
during the year 1930 31.
Jactivity
Expenditures
Year ent
Jan 31st

Copied by

Examined by
S+H.

G. R. S. App F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

Ref. Letter No C.652/31-32 dated the 4th April 1932 from the Inspection Commissioner reporting that the transactions of the Pharmacy for the year 1930-31 ended ~~with~~ in a net profit of Rs 1597-14-10, out of which Rs 905-5-7 was in cash and Rs 692-9-3 in the shape of purchased ~~drugs~~ medicines and some drugs, that the accounts of the pharmacy for 1931-32 ought to have therefore opened with a balance of Rs 1597-14-10 and that the Compounder has ~~been issued~~ written checks ~~to~~ the Dy Coms, Dispensary ~~Dispensary~~ to that the Executive Co

WD 0327—GPB—10,000—18-5-27

For the Year ~~ended~~ ~~31st~~ ~~March~~
~~Rupees~~ Rupees 692-9-3
by ~~Credit~~ Credits of the Profits &
~~of the Year~~ to the Fund
~~and Credit of the~~ General Revenue -
~~Items~~ to Miscellaneous as
Miscellaneous Receipts, ~~of the Medical Dept.~~ under the
Head Medical.
~~that this~~ loss in continuation
Mention of Govt No 482-3/
Dispensary 15-29-2 dated
20/24th Dec 29, which
Contemplates that the
Surplus profit Earned
by the transactions of
the pharmacy should
be credited to the Fund
itself so that it may be,
in a position eventually
to be self supporting,
that when the loss incurred
cent to the Compilation,
be ~~tried~~ rectified that
the pharmacy began
again commercial

G. R. S. App. E. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

~~contribution~~, the profit and loss, resulting from which had to be adjusted periodically, that the Hospital Contribution of Rs 1089 would be credited to the Fund head at the beginning of each year, as a temporary working advance for the year to be adjusted at the close of the year with the profit or loss due on ~~the~~ account of the working of the year, that this attitude of the Committee ~~towards~~ frustrates the very object with which the pharmacy & the Rules sections were started, and

WD 0327—GPB—10,000—18-5-27

~~Such of their Directions as~~
that the Comptroller
may be instructed
to pursue the Directions
ordered by the Pharmacy
to the Fund ~~herein and~~
~~to request the Consent~~
~~of Her Majesty's Treasury~~ &c.

Order Dec 15 72-73 No 250-31-2 Cf 39.4.3

Consented

Great are ~~pleased~~
to observe, that the
Election on the part of
the Committee in this
Matter was ~~by~~ Gentlemen
Members elected, & the
Audit Arrangement
must perfect sanctions
of Government.

The Comptroller is
accordingly requested
to issue necessary instructions
to the Treasury Officers,
Inspectors to permit the
~~Secretary~~ Registration of a Separate

The Re-is proposed is approved.
The Comptr is requested to issue immediate instructions for raising Pharmacy Fund in the Bank of England in the Name of the Treasurer.
Govt observe that the appointment made by the Comptr is entirely unwarranted.
Audit Sanction obtained.

G. R. S. App F. G. 3.

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

de hoist account under a separate head called the A & N College Hospital (Pharmacy Fund" ~~and the sum~~ ~~in this Section~~ and the maintenance of R C Churches etc among those for in accordance in the direction contained in para 9 of 14th Sch of rent rules.

28/4/32

25/4/32 H of S & Govt.

To The Inspector Genl
The Comptroller
Thro' H of Govt.

C.G. Recd
28/4/32

SECRETARIAT 1391 25 MAY 1932 MUZRAI

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT
OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. A.II.699

Bangalore, dated 18th May *1932*

From

S. SHAMANNA, Esq., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore,
Bangalore

To

Rajasevaparayana
B. Srinivasa Iyengar Esq, B.A., B.L.,
Financial Secretary to the Government of Mysore,
B a n g a l o r e.

Sir,

With reference to Government Order No. 1572-73/Muz.250-31-2 dated 28th/29th April 1932, approving of the Muzrai Commissioner's proposal to credit the surplus profits relating to the transactions of the Ayurvedic and Unani College Pharmacy to the Fund itself, instead of being credited to the Revenue Head "XVII Medical - Miscellaneous", I have the honor to state that necessary instructions have been issued to the Mysore District Treasury in the matter.

2. With regard to the second para of the Government Order, I ~~have the honor~~ write to state that the adjustment made by this office does not involve any departure from the sanction conveyed. In this office Un-official Note No.296/A.II. dated 2nd December 1929 in the Secretariat File (calling for the opinion on the draft of the Government Order issued on 10th December 1929) it was suggested by me that the Surplus or deficit, if any, resulting from the transactions pertaining to the Fund, had to be transferred to the Revenue Account either as Receipts of the Hospital or in reduction of the Expenditure as might be considered suitable as is ~~urgently~~ usually done in the case of all concerns for which Profit and Loss Accounts and Balance Sheets are worked out. The Government Order issued in the matter does not specifically say that this ordinary procedure should not be followed in this case and so the usual procedure was followed.

I have the honor to be,
Sir,
Your most obedient servant,

S Shamanna.
Comptroller.